

## --- 1/4th Pound - Toronto Division - Red Warehousing stamps - 63 x 47 mm. - 1874-1883 ---

[ Chris Ryan, "Canadian Revenue Newsletter", No. 39, of May 2002 ]

"In September of 1869, the square BOX and CADDY excise stamps were supplemented by twelve new stamps in six denominations for consumption (black) and for warehouse (red). The denomination of these items represented the maximum weight of tobacco to which they could be affixed. Unlike other BABN tobacco stamps in use up to that time, the new denominated stamps were produced from steel plates (intaglio).

The *small* stamp was initially issued in denominations of one-quarter, one-half and one pound. In February of 1880 a one-tenth pound stamp was prepared for use in the Windsor Division. The duty collected by these stamps was to be the full amount represented by their denomination, regardless of the actual weight of tobacco in the package.

In September 1874 the Revenue Department authorized the preparation of the first Division-specific stamps for manufactured tobacco. These stamps bear the printed name of the Revenue Division and signature of its Collector in the spaces previously left blank to be filled in by hand or rubberstamp. The first of these personalized stamps were prepared for use in Montreal and Toronto. It is surmised that similar stamps for other Divisions were subsequently introduced overtime as warranted by numbers used."

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The catalogue lists this 1/4 pound Toronto Division red warehousing stamp as follows:

**RM-154** - 1/4 pound, red, Toronto Montreal Division, perf 12, on *block wmkd* medium wove - 5 mm. controls - *J. Morrow*

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<b>1st BABN Contract</b> (1868-1873)	John McKay reports that 43,500 copies of "1/4 lb. W. H. E. Red" were delivered. Prior to 1874, these would be "Division Open".
<b>2nd BABN Contract</b> (1873-1878)	John McKay reports that 20,000 copies of "1/4 lb. Red Tobacco" were delivered. Probably 10,000 for Montreal Division and 10,000 for the Toronto Division.
<b>3rd BABN Contract</b> (1878-1886)	106,500 <i>recess printed</i> copies of 1/4 lb., Red, General were delivered 50,000 <i>recess printed</i> copies of 1/4 lb., Red, Windsor were delivered 25,000 <i>recess printed</i> copies of 1/4 lb., Red, Hamilton were delivered

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### --- The "theoretical" control number range of the red 1/4 pound Toronto Division warehousing stamps ---

**RM-154** - 1/4 pound, red, Toronto Montreal Division, perf 12, on *block wmkd* medium wove - **00001 to 10000**

### --- the "actual" control number range, as recorded to date ---

**RM-154** - 1/4 pound, red, Toronto Montreal Division, perf 12, on *block wmkd* medium wove - **00005 to 01847**

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--- 1/4th Pound - Toronto Division - Red Warehousing stamps - 1874-75 ---

--- on *block wmkd* horizontal mesh medium wove at Ottawa under the 2nd BABN Contract - 63 x 47 mm. design ---

--- perf 12 - 5 mm. controls - scanned at 100% scale - inscribed *J. Morrow Coll. I.R.* ---

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Chris Ryan's research indicates that *John Morrow* was named the "Primary Collector" in Toronto on December 24th 1872, and was replaced by *W.C. Stratton* on December 1st 1880.



★**RM-154** - 1/4th pound, red, Toronto Division, perf 12, on *block wmkd* medium wove paper - 5 mm. control number **00005**

★**RM-154n** - 1/4th pound, red, Toronto Division, perf 12, on *block wmkd* medium wove, without control numbering

**00005** ★  
**01847**

RM-154  
RM-154

1/4th pound, red, Toronto Division, perf 12, on *block wmkd* medium wove  
1/4th pound, red, Toronto Division, perf 12, on *block wmkd* medium wove

The collection contains many of these clipped imperforate "TP" stamps from the Morris collection.



★**RM-154n** - 1/4th pound, red, Toronto Division, perf 12 (clipped), on *block wmkd* medium wove, without control numbering

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